

## Retirees Returning To Work In Positions Covered By The Same Retirement System From Which They Retired or to a PERS Position

**How to Report on the Transmittal Report:** Begin and end dates should be used for new and terminating retirees, and whenever a system or type code changes. Do not report contributions for retirees. Use the chart below to determine the system, plan, type code, compensation, and hours to report.

System/Plan Retired From	Position Returning To	Return To Membership Required?	Report in System/Plan	Type Code	Comp & Hours	Member Wait Period Before Returning <sup>1</sup>	Employer Contributions	Member's Benefit Stops After # Hours	Can Elect To Return To Membership?
<b>T1</b>	Full time TRS position	No	T0	97	Yes	30 calendar days	If hours >867 <sup>2</sup>	1500 <sup>2</sup> (July-June)	Yes <sup>3</sup>
<b>T1</b>	Less than full time TRS position	No	T0	97	Yes	30 calendar days	If hours >867 <sup>2</sup>	1500 <sup>2</sup> (July-June)	Yes <sup>3</sup>
<b>T2 or T3</b>	TRS .5 contract or more	No	T0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes <sup>3</sup>
<b>T2 or T3</b>	TRS less than .5 contract	No	T0	99	Optional	30 calendar days	N/A	N/A	No
<b>E2 or E3</b>	SERS eligible position	No	E0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes <sup>3</sup>
<b>E2 or E3</b>	SERS ineligible or substitute position	No	E0	99	Optional	30 calendar days	N/A	N/A	No

1. Calculated 30 calendar days from the member's retirement date (accrual date) *not* separation date. For members who retired prior to August 1, 2003, the minimum wait was one calendar month.
2. A TRS Plan 1 retiree returning to employment for *any* public educational position is subject to the hour limitations.
3. Contact DRS. Do not report a retiree as an active member until DRS notifies you. RCW 41.04.270 may not allow certain retirees to return to membership.

### Reporting Codes Used For Retirees

Status Codes: A and B

Cash Out Codes: N, P, and R for cash-outs accrued in retiree's new position (Refer to *Employer Handbook* Chapter 7)

**RCW 41.50.139 requires employers to report all retirees in their employ.**

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<b>P1</b>	PERS eligible position	No	P0	98	Yes	30 calendar days <sup>4</sup>	If hours >867	Varies <sup>4</sup> (Jan-Dec)	Yes <sup>3</sup>
<b>P1</b>	PERS ineligible position	No	P0	99	Optional	30 calendar days	N/A	N/A	No
<b>P2 or P3</b>	PERS eligible position	No	P0	98	Yes	30 calendar days	None	867 (Jan-Dec)	Yes <sup>3</sup>
<b>P2 or P3</b>	PERS ineligible position	No	P0	99	Optional	30 calendar days	N/A	N/A	No
<b>JRS</b>	JRS eligible position	Yes	R1	52	Yes – plus member contributions	None	From first day of hire	From first day of hire	Required
<b>JRS</b>	Pro tempore judicial service	No	P0 <sup>5</sup>	99	Optional	None	None	810 hours	No

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3. Contact DRS. Do not report a retiree as an active member until DRS notifies you. RCW 41.04.270 may not allow certain retirees to return to membership.
4. A PERS Plan 1 member who waits 90 or more calendar days may be eligible for additional hours before impacting pension benefits. Refer to DRS Notice 03-004 for additional information.
5. If not a JRS eligible position, report in PERS.

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<b>L1</b>	LEOFF eligible position	Yes, report as active member (mbr)	L1	Varies by employer	Yes	None	Admin expense rate only	From first day of hire	Required
<b>L2<sup>6</sup></b>	LEOFF eligible position	Yes, report as active member	L2	Varies by employer	Yes – plus member contributions	None	From first date of hire	From first day of hire	Required
<b>L1</b>	PERS eligible position	No <sup>7</sup>	P0 <sup>8</sup>	98	Yes	None	None	Never	No <sup>9</sup>
<b>L1</b>	PERS ineligible position	No	P0 <sup>8</sup>	99	Optional	None	N/A	N/A	No
<b>WSPRS Plan 1</b>	WSP eligible position	Yes, report as active mbr	S1	51	Yes – plus mbr contributions	None	From first date of hire	From first day of hire	Required
<b>WSPRS Plan 2</b>	WSP eligible position	Yes, report as active mbr	S2	51	Yes – plus mbr contributions	None	From first date of hire	From first day of hire	Required
<b>WSPRS Plan 1 or 2</b>	PERS eligible position	No <sup>7</sup>	P0 <sup>8</sup>	98	Yes	None	None	Never	No <sup>9</sup>
<b>WSPRS Plan 1 or 2</b>	PERS ineligible position	No	P0 <sup>8</sup>	99	Optional	None	N/A	N/A	No

6. LEOFF Plan 2 working in non-LEOFF positions may elect to continue retiree status or to become a member. Refer to *LEOFF Plan 2 Retirees Returning to Work (RRTW) in PERS, SERS, or TRS Positions* found at <http://www.drs.wa.gov/employer/Publications/pubalphalist.htm>.

7. LEOFF Plan 1, WSPRS Plan 1, WSPRS Plan 2 with fewer than 15 years of service credit in LEOFF/WSPRS and working in a PERS eligible position may be required to become an active member and to contribute to the PERS retirement system.

8. Report in PERS if employed by a PERS employer.

9. LEOFF Plan 1 & WSPRS Plan 1 retirees who established PERS Plan 1 membership prior to March 19, 1976, may reestablish PERS membership if employed by a PERS employer in a PERS eligible position. Returning to PERS active membership under this parameter will not impact the LEOFF or WSPRS pension.

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N2	PSERS eligible position	No	N0	98	Yes	30 calendar days	None	From first day of hire	Yes <sup>3</sup>
N2	PERS eligible position	No	P0 <sup>8</sup>	98	Yes	30 calendar days	None	867	Yes <sup>3</sup>
N2	PERS ineligible position	No	P0 <sup>8</sup>	99	Optional	None	N/A	N/A	No

3. Contact DRS. Do not report a retiree as an active member until DRS advises you. RCW 41.04.270 may not allow certain retirees to return to membership.
8. Report in PERS if employed by a PERS employer.

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